

**EXECUTIVE AGENCY
FISCAL NOTE**

AGENCY'S ESTIMATES

Date Prepared: March 22, 2015

Agency Submitting: Department of Taxation

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Programming Costs for Unified Tax System (Expense)		\$8,517		
Exhibition Facilities Fee (Revenue)		(\$244,905)	(\$244,905)	(\$489,810)
Total	0	(\$253,422)	(\$244,905)	(\$489,810)

Explanation

(Use Additional Sheets of Attachments, if required)

Please see attached.

Name Deonne Contine

Title Executive Director

DEPARTMENT OF ADMINISTRATION'S COMMENTS

Date Friday, March 20, 2015

The agency's response appears reasonable.

Name James R. Wells, CPA

Title Interim Director

DESCRIPTION OF FISCAL EFFECTBDR/Bill/Amendment Number: BDR 7-171Name of Agency: Department of Taxation

Division/Department: _____

Date: March 18, 2015

BDR 7-171 eliminates fees for the application and renewal of a state business license, certain filings by certain business associations, and eliminates the business license fee for entities that operate a facility for exhibitions, in addition to other changes. These changes are effective July 1, 2015.

Because this bill repeals the statutes associated with the Exhibition Facilities Fee that the Department of Taxation currently administers, the fee will need to be decommissioned in the Unified Tax System.

Expenses:

The cost to decommission the Exhibition Facilities Fee is estimated at \$8,517

Revenues:

Exhibition Facilities Fee Revenues during Fiscal Year 2014 were \$244,905. Utilizing this historical data, we can assume the following loss in revenue:

FY 2015: \$244,905

FY 2016: \$244,905

Future Biennia: \$489,810

Expense Summary
BDR 7-171
Nevada Department of Taxation
March 19, 2015

Budget Account: 2361 DEPARTMENT OF TAXATION

Department: 13 DEPARTMENT OF TAXATION

Catg	Description	FY 2016 Est	FY 2017 Est	Future Biennia
01	Personnel Costs for Programming/Implementer	\$ 1,517.74	\$ -	\$ -
26	MSA Contract Programming Costs	\$ 7,000.00	\$ -	\$ -
	Total	\$ 8,517.74	\$ -	\$ -